

**STATE OF UTAH**  
**DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING**

**APPLICATION FOR APPROVAL**

**UNIFORM NATIONAL CPA EXAMINATION**

DOPL-AP-051 REV 06/20/2002

**APPLICATION INSTRUCTIONS AND INFORMATION**

**General Statement:** The Division desires to provide courteous and timely service to all applicants for licensure. To maximize its efficiency and level of service, the Division will process complete applications only. **A complete application includes all applicable supporting documents and fees.** The fees are for processing your application and will not be refunded. Failure to complete the application and supply all necessary information will delay processing and may result in denial of licensure. Please read all instructions carefully.

**Address of Record:** The address listed on the application will be your address of record. All correspondence from the Division will be sent to that address. It is your responsibility to directly notify the Division of any change in address. Also, please note, the address of record is public information, available upon request and via the Internet. You may choose to use a business address or a post office box for your address of record rather than your home address.

**Social Security Number:** Your social security number is classified as a private record pursuant to Title 63, Chapter 2, Utah Government Records Access and Management Act (GRAMA). It is used as an individual identifier for our licensing database and for purposes of the child support enforcement pursuant to Subsection 78-32-17(3) and is mandatory pursuant to Subsection 58-1-301(1), Utah Code Ann., which implements the requirements of 42 U.S.C. 666(a)(13). An application that does not include a social security number is incomplete and cannot be processed.

**SUPPORTING DOCUMENTS AND FEES:**

1. Submit an official transcript verifying completion of 150 semester/225 quarter hours of education including a baccalaureate degree and appropriate accounting hours as further defined in the Utah Certified Public Accountant Licensing Act Rules, Section R156-26-302a.

If the name that appears on your transcript is not your current name, please provide documentation of the change (i.e., marriage certificate, divorce decree, etc.).

2. Submit a \$30.00 non-refundable application processing fee for approval to take the exam.

**ADDITIONAL IMPORTANT INFORMATION:**

1. **Law and Rules Exam:** All applicants for licensure must pass the Utah Law and Rules Examination. Contact Experior at the address and telephone number below to register for the law examination.

Experior, 5486 South 1900 West, Suite C, Taylorsville, Utah 84118, (801) 355-5009

You may also purchase a study guide from Experior, which has been prepared to assist candidates taking law exams.

In addition, the following applicable laws and rules are available on the Internet at [www.dopl.utah.gov](http://www.dopl.utah.gov). You may also purchase them from Experior.

- ☐ Division of Occupational and Professional Licensing Act
  - ☐ General Rules of the Division of Occupational and Professional Licensing
  - ☐ Certified Public Accountant Licensing Act
  - ☐ Certified Public Accountant Licensing Act Rules
2. **Current Documents:** Applications, statutes, and rules may change from time to time. If you have not recently obtained any of these documents, you may want to contact the Division or visit our Internet site to verify that you have current versions.
  3. **Confirmation of Exam Approval:** The Division will mail you written confirmation if you are approved to take the Uniform National CPA Examination.
  4. **Examinations Required for Utah Licensure:** You must document passing the following tests when you apply to become a licensed CPA.
    - ☐ **Uniform National CPA Examination:** This examination is written by the AICPA and is administered in Utah by NAI- Block. This test is divided into a number of parts. You must sit for all parts of the exam unless you have previously met the conditioning requirement, as defined in the Utah Certified Public Accountant Licensing Act Rules. For registration and fee information contact Experior listed above.
    - ☐ **Professional Ethics for CPAs:** This is a self-study course and examination that is ordered directly from the Utah Association of CPAs (UACPA). This may be completed at any time prior to making an application for licensure. For registration and fee information contact UACPA, 220 East Morris Avenue, Suite 320, Salt Lake City, Utah 84115, (801) 466-8022.
    - ☐ **Utah Law and Rules Examination:** This is a closed book examination and is given by Experior, listed above, and may be taken any time by contacting them.
  5. **Application Review:** Please be advised that applications for approval to take the CPA

examination will be reviewed only to determine if you have met the education requirements as provided under current laws and rules. The Division granting you permission to take the Uniform National CPA exam should not be construed to mean that the Division will approve you as having met any other requirements for CPA licensure that may be required when you may apply for licensure as a CPA.

6. **Foreign Trained Applicants:** Foreign trained applicants must have their education and experience evaluated by a foreign evaluator service acceptable to the Division. Upon completion of the evaluation, the applicant shall submit the findings to the Division to determine if any additional requirements are needed to become licensed.

NASBA (National Association of State Boards of Accountancy) can be contacted to obtain information on foreign evaluation services: [www.nasba.org](http://www.nasba.org); 150 Fourth Ave. North; Suite 700; Nashville, TN 37219; (615) 880-4200.

7. **CPA Education Requirement Checklist:** CPA education must include 150 semester (225 quarter) hours and must meet one of the five criteria below. (Items in brackets [ ] indicate references to the section of the Utah Administrative Code where the full text of the requirement is located.)

- ☐ Graduate degree in accounting from an AACSB or ACBSP accredited program [R156-26-302(1)(a)(i)].
- ☐ Graduate degree in business from an AACSB or ACBSP accredited program with at least one upper division or graduate level accounting course in each of the following areas [R156-26-302(1)(a)(ii)].

financial	_____ upper	_____ graduate
auditing	_____ upper	_____ graduate
taxation	_____ upper	_____ graduate
management	_____ upper	_____ graduate
Total hours	_____ upper	_____ graduate

You must have 24 semester (36 quarter) upper division hours in the above courses [R156-26-302(1)(a)(ii)(A)]

OR

15 semester (23 quarter) graduate hours in the above courses [R156-26-302(1)(a)(ii)(B)]

OR

an equivalent combination of graduate and upper division hours in the above courses with a graduate hour equal to 1.6 upper division hours [R156-26-302(1)(a)(ii)(C)].

- ☐ Baccalaureate degree in business or accounting from an AACSB or ACBSP

accredited program with at least one upper division or graduate level accounting course in each of the following areas [R156-26-302(1)(a)(iii).

financial	_____ upper	_____ graduate
auditing	_____ upper	_____ graduate
taxation	_____ upper	_____ graduate
management	_____ upper	_____ graduate
Total minimum hours	_____ upper	_____ graduate

You must have a total of 16 semester (24 quarter) upper division hours in the above courses [R156-26-302(1)(a)(iii)(A)]

AND

8 semester (12 quarter) graduate hours in the above courses [R156-26-302(1)(a)(iii)(B)]

AND

12 semester (18 quarter) hours in upper division non-accounting business courses [R156-26-302(1)(a)(iii)(C)]

AND

12 semester (18 quarter) hours in graduate level business or accounting courses [R156-26-302(1)(a)(iii)(D)]

AND

10 semester (15 quarter) hours in upper division or graduate level business or accounting [R156-26-302(1)(a)(iii)(E)].

- ❑ Graduate or baccalaureate degree from an NASCCC or NCACSCIHE accredited program or equivalent with at least one 2 semester (3 quarter) hours course in each of the following areas [R156-26-302(1)(b)(i)].

_____	business law
_____	computers
_____	economics
_____	ethics
_____	finance
_____	statistics and quantitative methods
_____	written and oral communications
_____	business administration such as marketing production management, policy or organization behavior
_____	Total hours

You must have 30 semester (45 quarter) hours in the above business or related courses [R156-26-302(1)(b)(i)]

AND

at least one 2 semester (3 quarter) hours in upper division or graduate accounting course, not counted above, in each of the following areas:

_____	financial
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\_\_\_\_\_ auditing  
\_\_\_\_\_ taxation  
\_\_\_\_\_ managerial or cost  
\_\_\_\_\_ systems  
\_\_\_\_\_ Total hours

You must have 24 semester (36 quarter) hours in upper division courses in the above subjects [R156-26-302(1)(b)(ii)]

AND

8 semester (12 quarter) hours in graduate level accounting courses: [R156-26-302(1)(b)(iii)(A)]

AND

12 semester (18 quarter) hours in graduate level business or accounting courses [R156-26-302(1)(b)(iii)(B)]

AND

10 semester (15 quarter) hours in upper division or graduate level business or accounting courses [R156-26-302(1)(b)(iii)(C)].

- ❑ Baccalaureate degree prior to July 1, 1994, conditioned on the uniform CPA exam prior to July 1, 1994, and have met all of the requirements in the previous section except the last 3 categories of 8 hours, 12 hours, and 10 hours.

8. **Examination Fees:** These are separate fees for all examinations. It is the responsibility of the applicant to submit the fees directly to the testing agency.
9. **Updating Address Information:** Licensees are responsible to keep the Division informed of their current address. If your address is incorrect, you will not receive renewal notices or other correspondence.
10. **Payments:** Make licensure fees payable to "DOPL."
11. **Mail Complete Application to:**

**By U.S. Mail**

Division of Occupational & Professional Licensing  
P.O. Box 146741  
Salt Lake City, Utah 84114-6741

**By Delivery or Express Mail**

Division of Occupational & Professional Licensing  
160 East 300 South, 1<sup>st</sup> Floor Lobby  
Salt Lake City, Utah 84111

12. **Telephone Numbers:** (801) 530-6628

(866) ASK-DOPL – Toll-free in Utah  
(866) 275-3675

12.     **Fax Number:**                   (801) 530-6511

# APPLICATION FOR LICENSE or CERTIFICATE or REGISTRATION

## GENERAL INFORMATION

License/Certificate/Registration Applying For: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Last Name: \_\_\_\_\_ Maiden Name: \_\_\_\_\_

First Name: \_\_\_\_\_ Middle Name: \_\_\_\_\_

Gender (Male or Female): \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Have You Ever Held A Utah License Before? Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, Name of Profession: \_\_\_\_\_

If Yes, License Number: \_\_\_\_\_

## PUBLIC MAILING ADDRESS

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

County: \_\_\_\_\_

Telephone: \_\_\_\_\_

## DO NOT WRITE IN THIS SECTION - FOR DIVISION USE ONLY

License/Certificate Number: \_\_\_\_\_

Date License/Certificate Approved: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date License/Certificate Denied: \_\_\_\_\_

Denied By: \_\_\_\_\_

Reason For Denial/Other Comments: \_\_\_\_\_

**APPLICATION FOR:**

\_\_\_\_\_CPA Examination Approval

**EDUCATION REQUIREMENT (Use additional sheets if necessary):**

School Name: \_\_\_\_\_ Dates Attended: \_\_\_\_\_ To \_\_\_\_\_

Location: \_\_\_\_\_

Degree Received: \_\_\_\_\_ Date of Graduation: \_\_\_\_\_

School Name: \_\_\_\_\_ Dates Attended: \_\_\_\_\_ To \_\_\_\_\_

Location: \_\_\_\_\_

Degree Received: \_\_\_\_\_ Date of Graduation: \_\_\_\_\_



# **AFFIDAVIT and RELEASE AUTHORIZATION**

I am the applicant described and identified in this application for licensure, certification, registration in the State of Utah.

I am qualified in all respects for the license, certificate, registration for which I am applying in this application.

To the best of my knowledge, the information contained in the application and its supporting document(s) is free of fraud, misrepresentation, or omission of material fact.

To the best of my knowledge, the information contained in the application and its supporting document(s) is truthful, correct, and complete; and, discloses all material facts regarding the applicant and associated individuals necessary to properly evaluate the applicant's qualifications for licensure.

I will ensure that any information subsequently submitted to the Division in conjunction with this application or its supporting documents meet the same standard as set forth above.

I understand that it is unlawful and punishable as a class A misdemeanor to apply for or obtain a license or to otherwise deal with the Division or a licensing board through the use of fraud, forgery, or intentional deception, misrepresentation, misstatement, or omission.

I understand that this application will be classified as a public record and will be available for inspection by the public, except with regard to the release of information which is classified as controlled, private, or protected under the Government Records Access and Management Act or restricted by other law.

I authorize all persons, institutions, organizations, schools, governmental agencies, employers, references, or any others not specifically included in the preceding characterization, which are set forth directly or by reference in this application, to release to the Division of Occupational and Professional Licensing, State of Utah, any files, records or information of any type reasonably required for the Division to properly evaluate my qualifications for licensure/certification/registration by the State of Utah.

Signature of Applicant: \_\_\_\_\_

Date of Signature: \_\_\_\_\_

Printed Name of Applicant: \_\_\_\_\_